# 2023 W-2 and EARNINGS SUMMARY



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Copy C for employee's records.   d Control number   Dept.     000067   KG/PI9	Corp. Employer use only	
c Employer's name, address,		
VIABOUND LLO 331 E MAIN S	T STE 200	
ROCK HILL, SO	C 29730	
	Batch #90364	1.
e/f Employee's name, address, ANIRUDH REDDY K		
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b Employer's FED ID number  84-4858655  1 Wages, tips, other comp.	a Employee's SSA number XXX-XX-1829  2 Federal income tax withheld	
1 Wages, tips, other comp. 54496.00	Federal income tax withheld 7572.53	
3 Social security wages	4 Social security tax withheld	
5 Medicare wages and tips	6 Medicare tax withheld	
7 Social security tips	8 Allocated tips	
9	10 Dependent care benefits	2.
11 Nonqualified plans	12a See instructions for box 12	
14 Other	12b	
	12d   13 Stat emp Ret. plan 3rd party sick pay	
15 State Employer's state ID no		
NC 601354050	54496.00	
17 State income tax 2284.00	18 Local wages, tips, etc.	
19 Local income tax	20 Locality name	
1 Wages, tips, other comp. <b>54496.00</b>	2 Federal income tax withheld 7572.53	1 <b>W</b> a
3 Social security wages	4 Social security tax withheld	3 <b>So</b>
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Statement

This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

1. Your Gross Pay	/ was adjusted as	follows to produce	your W-2 Statement.
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	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	NC. State Wages, Tips, Etc. Box 16 of W-2	
Gross Pay ported W-2 Wages	54,496.00 <b>54,496.00</b>	54,496.00 <b>0.00</b>	54,496.00 <b>0.00</b>	54,496.00 <b>54,496.00</b>	

2. Employee Name and Address.

Statement

## ANIRUDH REDDY KOPPURAPU 750 POTENZA DRIVE CHARLOTTE, NC 28262-4617

¤© 2023 ADP, Inc.

1 Wages, tips, other comp. 54496.00		2 Federal income tax withheld 7572.53		1 Wages, tips, other comp. 54496.00			2 Federal income tax withheld 7572.53			
3 <b>S</b>	ocial security wage	es	4 Social security tax withheld		3 Soci	3 Social security wages		4 Social security tax withheld		security tax withheld
5 Medicare wages and tips		6 Medicare tax withheld		5 Med	5 Medicare wages and tips			6 Medicare tax withheld		
d Co	Control number Dept.		Corp. Employer use only		d Cont	d Control number Dept.		Г	Corp. Employer use of	
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c Er	c Employer's name, address, and ZIP code c Employer's name, address, and ZIP code							le		
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b Employer's FED ID number 84-4858655				ree's SSA number	b Employer's FED ID number 84-4858655			a Employee's SSA number XXX-XX-1829		
7 S	ocial security tips		8 Allocat	ed tips	7 Social security tips		8	Alloca	ted tips	
9			10 Depend	dent care benefits	9			10 Dependent care benefits		
11 N	onqualified plans		<b>12</b> a		11 None	Nonqualified plans		12a		
14 0	ther		12b 12c 12d 13 Stat emp	Ret. plan 3rd party sick pay	14 Othe	er		12 12 12 13	c d	p. Ret. plan 3rd party sick pay
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15 St NC	tate Employer's sta 601354050	ate ID no.	16 State v	ages, tips, etc. 54496.00	15 State	Employer's s 601354050		16	State v	wages, tips, etc. 54496.00
17 <b>St</b>	tate income tax	34.00	18 Local v	vages, tips, etc.	17 State	income tax	84.00	18	Local	wages, tips, etc.
19 <b>L</b> o	ocal income tax		20 Localit	y name	19 Loca	al income tax		20	Locali	ty name
-	NC.State	e Re	ference	Сору		NC.Stat	e Fili	ng	Co	ру
W	<b>1-2</b> Wa	ige an	d Tax	2023	W-	. <b>2</b> W	age an	ıd	Tax	2023

Statement

#### Instructions for Employee

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 5. You may be required to report this amount on Form 8959. See the Form 1040 instructions to determine if you are required to complete Form 8959

Box 6. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k) (11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

B- Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5)

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E-Elective deferrals under a section 403(b) salary reduction agreement

F—Elective deferrals under a section 408(k)(6) salary reduction SEP

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5)

 $K{=}20\%$  excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable)

M—Uncollected social security or RRTA tax on taxable cost of groupterm life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.

Y—Deferrals under a section 409A nonqualified deferred compensation plan

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA-Designated Roth contributions under a section 401(k) plan

BB—Designated Roth contributions under a section 403(b) plan

DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

GG—Income from qualified equity grants under section 83(i)

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Department of the Treasury - Internal Revenue Service

#### NOTE: THESE ARE SUBSTITUTE WAGE AND TAX STATEMENTS AND ARE ACCEPTABLE FOR FILING WITH YOUR FEDERAL, STATE AND LOCAL/CITY INCOME TAX RETURNS.

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

#### IMPORTANT NOTE:

In order to insure efficient processing, attach this W-2 to your tax return like this (following agency instructions):



### Notice to Employee

**Do you have to file?** Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income is earned for services provided while you were an inmate at a penal institution.

For 2023 income limits and more information, visit www.irs.gov/EITC. See also Pub. 596. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,932.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

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Department of the Treasury - Internal Revenue Service

Department of the Treasury - Internal Revenue Service